

HR 3993

LEAP Act

Congress: 114 (2015–2017, Ended)

Chamber: House

Policy Area: Taxation

Introduced: Nov 5, 2015

Current Status: Referred to the House Committee on Ways and Means.

Latest Action: Referred to the House Committee on Ways and Means. (Nov 5, 2015)

Official Text: <https://www.congress.gov/bill/114th-congress/house-bill/3993>

Sponsor

Name: Rep. Wilson, Frederica S. [D-FL-24]

Party: Democratic • **State:** FL • **Chamber:** House

Cosponsors

No cosponsors are listed for this bill.

Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	Nov 5, 2015

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

Bill	Relationship	Last Action
114 HR 3435	Related bill	Jul 31, 2015: Referred to the House Committee on Ways and Means.
114 HR 3088	Related bill	Jul 16, 2015: Referred to the Committee on Ways and Means, and in addition to the Committee on Oversight and Government Reform, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned.
114 S 574	Related bill	Feb 25, 2015: Read twice and referred to the Committee on Finance.

Leveraging and Energizing America's Apprenticeship Programs Act or the LEAP Act

This bill amends the Internal Revenue Code to allow employers a business-related tax credit of \$1,500 for hiring an apprenticeship employee who has not attained age 25 at the close of the taxable year or \$1,000 for hiring an apprenticeship employee who has attained age 25. The credit is available for no more than two taxable years with respect to any apprenticeship employee.

An "apprenticeship employee" means any employee who is: (1) a party to an apprenticeship agreement registered with the Office of Apprenticeship of the Employment and Training Administration of the Department of Labor or a recognized state apprenticeship agency; and (2) employed by the employer in the occupation identified in the apprenticeship agreement, whether or not the employer is a party to such agreement.

Actions Timeline

- **Nov 5, 2015:** Introduced in House
- **Nov 5, 2015:** Referred to the House Committee on Ways and Means.